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In re the Application of:
 RUDOLF COHEN, et al.

Serial No. 10/645,935

Filed: August 22, 2003

For: MASTER CYLINDER

) Confirmation No. 8241

) Group Art Unit 3745

) Examiner: Michael S. Leslie

) Attorney Docket 1-24692

Any outstanding fees due in connection with this Application should be charged to Deposit Account No. 13-0005.

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Commissioner for Patents
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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Honorable Sir:

Applicants believe that the claims are allowable. However, Applicants do not necessarily acquiesce with the rationale set forth by the Examiner that patentability resides in the features listed by the Examiner.

Respectfully submitted,

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